



STATE OF WASHINGTON

GAMBLING COMMISSION

"Protect the Public by Ensuring that Gambling is Legal and Honest"

RAFFLE RECORD KEEPING PACKET

Dear Raffle Licensee:

WAC 230-08-070 requires you to prepare a detailed record of your raffle activities using a standard format prescribed by the Commission. These records must be completed for each individual raffle and must be retained for a period of not less than three years from the end of the fiscal year in which the raffle was completed. **Organizations with class D or below licenses are not required to use these forms so long as the requirements of WAC 230-08-015 are followed.**

Organizations using an alternative raffle drawing format to determine winners, as authorized by WAC 230-20-325, must complete these forms. Organizations operating members-only raffles, as authorized by WAC 230-20-335, may modify the standard record keeping forms as allowed by that rule. A form (GC2-240) for paddle wheel raffles is enclosed.

We have enclosed two copies of each record keeping form you must use. One copy is filled out as an example of how it is to be used. The other copy has been left blank to allow you to reproduce additional forms as needed.

If you have any questions or need assistance with completing these records, please contact your local Gambling Commission office at:

Everett (425) 339-1728, Ext. 221

Tacoma. (253) 471-5312, Ext. 221

Spokane (509) 329-3666, Ext. 228

Enclosures

WASHINGTON STATE GAMBLING COMMISSION

Merchandise Inventory Control Log

Purchased / Donated Merchandise:

Description: _____

Vendor / Donor Name: _____

Invoice Number: _____

Price / Fair Market Value Per Item: _____

Invoice Amount: _____

Date Purchased / Received: _____

Number of Items: _____

[illegible]

WASHINGTON STATE GAMBLING COMMISSION

RAFFLE SUMMARY

Licensee: _____ Date Of Drawing: _____

1. Reconciliation Of Ticket Sales

_____ (-) _____ (+) 1 (-) _____ (=) _____
Ending Ticket # Beginning Ticket # # of Returned Tickets Total Tickets Sold

2. Activity Summary

Gross Receipts: Total Tickets Sold _____ Price
X Per Ticket \$ _____ = \$ _____

Less Prizes Paid **(See Winners Register)** (-) _____

Equal Net Receipts = _____

Expenses:

License Fees. \$ _____

Local Taxes _____

State Taxes. _____

Equipment Rental _____

Advertisement. _____

Cash (Over) / Short ^(A) _____

Other. _____

Total Expenses \$ _____

Net Income \$ _____

3. Other Required Information:

^(A) Cash (Over) / Short:

Gross Receipts \$ _____ (-) Total Amount Deposited ^(B) _____ (=) \$ _____

Explanation of Cash (Over) / Short: _____

^(B) Schedule of Deposits:

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Subtotal From Attached Schedule (If Needed)..... \$ _____

Total Amount Deposited – Attach Deposit Slips \$ _____

Manager Date / Preparer Date

WASHINGTON STATE GAMBLING COMMISSION

RAFFLE SUMMARY

Licensee: Lake Side Club Date Of Drawing: July 4, XXXX

1. Reconciliation Of Ticket Sales

4000 Ending Ticket # (-) 0001 Beginning Ticket # (+) 1 (-) 450 # of Returned Tickets (=) 3550 Total Tickets Sold

2. Activity Summary

Gross Receipts: Total Tickets Sold 3550 X Per Ticket \$ 5.00 = \$ 17,750
 Less Prizes Paid (See Winners Register) (-) 10,000
 Equal Net Receipts = 7,750

Expenses:

License Fees \$ 315
 Local Taxes 778
 State Taxes 175
 Equipment Rental 0
 Advertisement 250
 Cash (Over) / Short ^(A) 15
 Other Supplies \$450 Repairs \$367 817

Total Expenses \$ 2,350
 Net Income \$ 5,400

3. Other Required Information:

(A) Cash (Over) / Short:

Gross Receipts \$ 17,750 (-) Total Amount Deposited ^(B) 17,735 (=) \$ 15.00 Short
 Explanation of Cash (Over) / Short: * Three tickets lost. See log.

(B) Schedule of Deposits:

Date	Amount	Date	Amount
<u>6/10/XX</u>	\$ <u>1,125</u>	<u>7/1/XX</u>	\$ <u>1,255</u>
<u>6/17/XX</u>	<u>3,250</u>	<u>7/2/XX</u>	<u>500</u>
<u>6/23/XX</u>	<u>4,850</u>	<u>7/3/XX</u>	<u>305</u>
<u>6/28/XX</u>	<u>6,450</u>		

Subtotal From Attached Schedule (If Needed) \$
 Total Amount Deposited – Attach Deposit Slips \$ 17,735

Randy Hunter Manager 7/6/XX Date Mona Jackson Preparer 7/6/XX Date

RAFFLE WINNERS REGISTER

Licensee: _____

Date of Raffle: _____, _____

For prizes with a cost or fair market value in excess of \$20:

<u>Name, Address & Phone # of Winner</u>	<u>Description of Prize (Indicate If Donated)</u>	<u>Purchase Price or Fair Market Value Amount</u>	<u>Winning Ticket Numbers (1)</u>
_____	_____	\$ _____	_____
_____	_____	_____	_____
()	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
()	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
()	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
()	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
()	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
()	_____	_____	_____

For prizes with a cost or fair market value of \$20 or less:

<u>Number Awarded</u>	<u>Description</u>		
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Prizes Paid		\$ _____	(2)

(1) Attach Winning Tickets To Prize Summary.

(2) Record Total Prizes Paid On The Raffle Summary.

RAFFLE WINNERS REGISTER

Licensee: Lake Side Club

Date of Raffle: July 4, XXXX

For prizes with a cost or fair market value in excess of \$20:

Name, Address & Phone # of Winner	Description of Prize (Indicate If Donated)	Purchase Price or Fair Market Value Amount	Winning Ticket Numbers (1)
Sara Foster 543 Anywhere St. Kennewick WA (509) 555-3166	Computer, Printer Software donated by Big Computers Inc.	\$ 5,000 Fmv	0189
Allen Gash 616 - 10 th St. E. Quincy, WA (509) 555-1933	Cash	2,000	1306
Leo Gomez 321 Plum St. Spokane WA (509) 555-2089	Cash	1,500	2544
Martha Stone 8761 - 23 rd Ave. Kent WA (253) 555-2601	Cash	500	0669
Tony Brown 456 Briar Rd. Tacoma WA (253) 555-1699	Cash	500	0211
Ed Wilson 694 - 12 th St. Seattle WA (206)	Cash	300	2226

For prizes with a cost or fair market value of \$20 or less:

Number Awarded	Description		
10	T-Shirt	100	See (1) below
20	Coffee Mugs	100	See (2) below

(1) 1640, 2199, 0076, 3211, 1019, 0966, 0321, 0299, 2631, 1229

(2) 0887, 0116, 0345, 1411, 2101, 3491, 3016, 2399, 2701, 1264, 0702, 0325, 1779, 1694,
1596, 2891, 3997, 3336, 3093, 0142

Total Prizes Paid \$ 10,000 (2)

(1) Attach Winning Tickets To Prize Summary.

(2) Record Total Prizes Paid On The Raffle Summary.

RAFFLE TICKET DISTRIBUTION LOG

Licensee: _____ Date of Drawing: _____

Total Tickets Printed: _____

[illegible]

NOTE: All tickets printed must be accounted for as required by WAC 230-08-070.

GC2-148 (REV. 8/99)

RAFFLE TICKET DISTRIBUTION LOG

Licensee: Lake Side Club

Date of Drawing: July 4, XXXX

Total Tickets Printed: 4000

Name	Phone Number	Ticket Numbers Issued	(1) Total Tickets Issued	(-) Total Tickets Returned or Unsold	(2) Ticket Numbers of Returned or Unsold Tickets	(=) Total Tickets Sold	(3) Funds Received From Seller
Bill Gruff	436-9191	1-100	100			100	\$ 500
Sam Stone	435-0191	101-200	100			100	500
Sheila Smith	436-2311	201-300	100			100	500
Joan Gates	432-0693	301-500	200			200	1,000
Mike Hunter	285-0096	501-1000	500	50	951-1000	450	2,250
Terry Thomas	787-3200	1001-1300	300	25	1276-1300	275	1,375
Joe Green	435-6338	1301-1600	300	25	1576-1600	275	1,360 *
Carl Vincent	432-1440	1601-1900	300	50	1851-1900	250	1,250
Linda Lee	285-1198	1901-2300	400	50	2251-2300	350	1,750
Betty White	436-4406	2301-2500	200			200	1,000
Norma Suzuki	285-8898	2501-2800	300	50	2751-2800	250	1,250
Larry Moon	787-3944	2801-3200	400	100	3101-3200	300	1,500
Bob Lopez	306-4310	3201-3600	400	50	3551-3600	350	1,750
Tom Barber	266-4999	3601-4000	400	50	3951-4000	350	1,750
* Three tickets lost	per J. Green.						
UNISSUED TICKETS			0				
TOTALS			4000	450		3550	\$17,735

NOTE: All tickets printed must be accounted for as required by WAC 230-08-070.

GC2-148 (REV. 8/99)

PADDLE WHEEL RAFFLE SUMMARY

Organization Name: _____

Date of Drawing: _____ (a)

	SPIN #1	SPIN #2	SPIN #3
# of Paddles Sold			
x Cost per Paddle			
= Sales			

Name of Winner: _____

Winning Paddle #: _____

Prize Awarded: _____

	SPIN #4	SPIN #5	SPIN #6
# of Paddles Sold			
x Cost per Paddle			
= Sales			

Name of Winner: _____

Winning Paddle #: _____

Prize Awarded: _____

SUMMARY:

Total Gross Receipts: \$ _____ (b)

Actual Deposit Amount: \$ _____ (c)

Cash Over / (Short): \$ _____ (d)

If deposit > gross receipts, then cash over.
If deposit < gross receipts, then cash (short).

Total Cost of Prizes Awarded: \$ _____ (e)

Date of Deposit: _____

Signatures: _____
Manager Date

Preparer Date

Note: This record must be maintained for a minimum of three years.
Figures (a) through (e) should be transferred to the Annual Raffle Summary.

PADDLE WHEEL RAFFLE SUMMARY INFORMATION

TYPE OF RAFFLE:

This form was designed to be used for a members-only paddle wheel raffle. This type of raffle is an "alternative format" raffle. Therefore, in addition to having a raffle license, you must request and receive permission in writing from the Gambling Commission in order to conduct paddle wheel raffles. They are usually conducted as follows:

- * The raffle is held on a regularly scheduled night of the week (for example: every Friday night).
- * Equipment used is a wheel with numbered spaces on it and corresponding numbered paddles.
- * The paddles are sold for a certain amount (not to exceed \$25) immediately prior to the spin of the wheel. The wheel is spun when all the paddles (or as many paddles as possible) are sold. The person who has the paddle which matches the number spun on the wheel is the winner.
- * The number of spins of the wheel may vary each time, depending on how many paddles can be sold or how many prizes are available to be won.
- * There are no expenses other than the cost of the prizes awarded that night. Usually the same prizes are awarded each week (for example: steaks).

DISCLOSURE:

The following information shall be disclosed in writing (a posted sign is sufficient) to the participants at the point of sale:

1. Name of the organization
2. Date (example: every Friday)
3. Time (example: 4pm to 9pm)
4. Location (example: club lounge, etc.)
5. Cost per paddle (example: \$1 each)
6. Description of prizes (example: steaks)
7. House rules governing what will happen if all paddles on the wheel are not sold.

RECORD KEEPING:

Raffle records, as well as supporting invoices for the purchase of prizes, must be maintained for a minimum of three years.

Once complete, the information on this raffle summary should be recorded on the Annual Raffle Summary form.

NOTE:

Your organization is responsible for complying with all RCW and WAC raffle rules.

RAFFLE RECORD KEEPING – ADDITIONAL INFORMATION

Below is a copy of administrative code WAC 230-08-070 and RCW 9.46.110. These rules provide some specific information on proper raffle record keeping and proper reporting of raffle proceeds. RCW 9.46.110 also discusses the potential of local gambling taxes that may need to be reporting.

Also included is a completed example of an annual raffle activity report that must be submitted to the Gambling Commission at the end of the year. The blank form will be sent to you at that time.

Again, if you have any questions or need assistance completing these records, contact you local Gambling Commission office.

COPY OF WAC 230-08-070 RAFFLE RECORDS.

A detailed record shall be prepared for each raffle conducted. Unless otherwise noted in this section, organizations licensed to conduct raffles at Class "D" or below and organizations conducting unlicensed raffles under the authority of RCW 9.46.0315 or 9.46.0321 are authorized to use reduced recordkeeping requirements as set out in WAC 230-08-015. Organizations licensed to conduct raffles at or above Class "E" or conducting raffles under any class of license by utilizing alternative drawing formats, as authorized by WAC 230-20-325, shall comply with the following recordkeeping procedures:

- (1) All data required shall be recorded in a standard format prescribed by the commission;
- (2) At least the following data shall be recorded:
 - (a) Beginning and ending ticket numbers;
 - (b) The total number of unsold tickets with ticket numbers that are below the highest ticket number sold;
 - (c) Total gross gambling receipts;
 - (d) A description of each prize including the cost, or if contributed to the organization, the fair market value;
 - (e) The name, address, and telephone number of each winner of a prize with a cost or fair market value in excess of twenty dollars;
 - (f) Except as authorized by WAC 230-20-335, details of disbursement to and return of tickets from sellers. Minimum details shall include:
 - (i) The name of the person receiving the tickets;
 - (ii) The number of tickets disbursed;
 - (iii) The number of tickets returned; and
 - (iv) All funds returned;
- (3) In addition to the prescribed format, the following records shall be maintained:
 - (a) Validated deposit receipts for each deposit of raffle proceeds;
 - (b) All winning tickets;
 - (c) All ticket stubs for raffles that participants are not required to be present at the drawing;
 - (d) All unsold tickets for individual raffles for which gross gambling receipts exceed five thousand dollars;
 - (e) Invoices and other documentation recording the purchase or receipt of prizes; and
 - (f) Invoices and other documentation recording the purchase of tickets and other expenses of the raffle;
- (4) Except as authorized by WAC 230-20-335, these records shall be maintained for a period of not less than three years from the end of the licensee's fiscal year in which the raffle was completed;

(5) Records for each individual raffle shall be completed and available for review by commission staff and local law enforcement or taxing authorities no later than thirty days following the drawing: Provided, That this subsection shall not restrict commission staff or local law enforcement authorities from review of any required records prior to the allowed completion date; and

(6) Records shall be maintained at the main administrative or business office of the organization that is located within Washington state and available for commission review or audit upon request. Organizations that do not have an administrative or business office located within Washington state structured to include more than one chapter or other subdivided unit that conducts raffles under the parent organization's license, shall designate records custodians that reside in Washington state. Such custodians shall be responsible for retaining all original records and making such available for review or audit at any reasonable location within seven days of a request by commission staff: Provided, That the director may authorize an organization to maintain records at alternative locations if the organization has demonstrated the ability and desire to comply with all commission requirements. Records maintained under such an agreement shall be made available for commission review and audit at any designated location within seven days. The director may revoke this authority at any time by providing written notice. A request to maintain records at alternative locations shall include at least the following:

- (a) The conditions that preclude or restrict compliance with normal records maintenance requirements of this subsection, including costs;
- (b) The address of the location where all records will be maintained;
- (c) If such records are retained outside the state of Washington, the name, address, and telephone number of a resident of the state of Washington who is authorized by the organization to accept a request for records;
- (d) The name, address, and telephone number of a primary and alternate records custodian; and
- (e) A notarized statement by the chief executive officer of the organization acknowledging responsibility for providing records and that failure to comply with a request for records within the allotted time may result in suspension or revocation of all licenses held by the organization.

COPY OF RCW 9.46.110 TAXATION OF GAMBLING ACTIVITIES – LIMITATIONS – RESTRICTIONS ON PUNCH BOARDS AND PULL-TABS – LIEN.

(1) The legislative authority of any county, city-county, city, or town, by local law and ordinance, and in accordance with the provisions of this chapter and rules adopted under this chapter, may provide for the taxing of any gambling activity authorized by this chapter within its jurisdiction, the tax receipts to go to the county, city-county, city, or town so taxing the activity. Any such tax imposed by a county alone shall not apply to any gambling activity within a city or town located in the county but the tax rate established by a county, if any, shall constitute the tax rate throughout the unincorporated areas of such county.

(2) The operation of punch boards and pull-tabs are subject to the following conditions:

(a) Chances may only be sold to adults;

(b) The price of a single chance may not exceed one dollar;

(c) No punch board or pull-tab license may award as a prize upon a winning number or symbol being drawn the opportunity of taking a chance upon any other punch board or pull-tab;

(d) All prizes available to be won must be described on an information flare. All merchandise prizes must be on display within the immediate area of the premises in which any such punch board or pull-tab is located. Upon a winning number or symbol being drawn, a merchandise prize must be immediately removed from the display and awarded to the winner. All references to cash or merchandise prizes, with a value over twenty dollars, must be removed immediately from the information flare when won, or such omission shall be deemed a fraud for the purposes of this chapter; and

(e) When any person wins money or merchandise from any punch board or pull-tab over an amount determined by the commission, every licensee shall keep a public record of the award for at least ninety days containing such information as the commission shall deem necessary.

(3)(a) Taxation of bingo and raffles shall never be in an amount greater than five percent of the gross receipts from a bingo game or raffle less the amount awarded as cash or merchandise prizes.

(b) Taxation of amusement games shall only be in an amount sufficient to pay the actual costs of enforcement of the provisions of this chapter by the county, city or town law enforcement agency and in no event shall such taxation exceed two percent of the gross receipts from the amusement game less the amount awarded as prizes.

(c) No tax shall be imposed under the authority of this chapter on bingo or amusement games when such activities or any combination thereof are conducted by any bona fide charitable or nonprofit organization as defined in this chapter, which organization has no paid operating or management personnel and has gross receipts from bingo or amusement games, or a combination thereof, not exceeding five thousand dollars per year, less the amount awarded as cash or merchandise prizes.

(d) No tax shall be imposed on the first ten thousand dollars of gross receipts less the amount awarded as cash or merchandise prizes from raffles conducted by any bona fide charitable or nonprofit organization as defined in this chapter.

(e) Taxation of punch boards and pull-tabs for bona fide charitable or nonprofit organizations is based on gross receipts from the operation of the games less the amount awarded as cash or merchandise prizes, and shall not exceed a rate of ten percent. At the option of the county, city-county, city, or town, the taxation of punch boards and pull-tabs for commercial stimulant operators may be based on gross receipts from the operation of the games, and may not exceed a rate of five percent, or may be based on gross receipts from the operation of the games less the amount awarded as cash or merchandise prizes, and may not exceed a rate of ten percent.

(f) Taxation of social card games may not exceed twenty percent of the gross revenue from such games.

(4) Taxes imposed under this chapter become a lien upon personal and real property used in the gambling activity in the same manner as provided for under RCW 84.60.010. The lien shall attach on the date the tax becomes due and shall relate back and have priority against real and personal property to the same extent as ad valorem taxes.

**WASHINGTON STATE GAMBLING COMMISSION
INSTRUCTIONS FOR
ANNUAL ACTIVITY REPORT**

This report is available in alternate formats upon advance request.

Please contact (360) 486-3458 or TDD (360) 486-3637.

PLEASE READ INSTRUCTIONS CAREFULLY

NOTE:

This report is required by WAC 230-08-125, WAC 230-08-180 or WAC 230-08-250. The information is used in reports submitted to the Governor and the Legislature pursuant to RCW 9.46.090. The report must be filed if a license was active for any period during the year, even if the licensee had no activity. Mail this report directly to Washington State Gambling Commission, PO Box 42400, Olympia, WA 98504-2400, in the enclosed envelope. If you have questions regarding this activity report, please call (360) 486-3440 or 800-345-2529 and ask for the Financial Reporting section.

IMPORTANT: PLEASE ROUND ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR.

- Line 1 **Gross Gambling Receipts** - The total gross receipts during the license year. **DO NOT** adjust gross receipts for cash over and short (see Line 5).
- Line 2 **Prizes Paid** - The total amount of cash prizes paid out and the value of all merchandise awarded. If purchased, the value is the cost to the licensee. If donated, the value is as determined in Line 3 below.
Note: Merchandise donated or purchased for prizes, but not awarded, *should not be included* on this report.
- Line 3 **Donated Prizes** - If prizes were donated to the organization, estimate the fair market value of the items on the date they were received as donations.
- Line 4 **Local Gambling Tax** – Enter the taxes paid to a City or County, which are directly related to gambling during the year.
- Line 5 **Cash (Over) / Short** - Enter the total (over) / short from gambling activity during the year. Check the appropriate box.

Other Information (Bingo Only):

Total Number of Sessions Held During Year - Provide the combined TOTAL number of sessions (i.e., AM, NOON, PM, and/or MOONLITE) held during the year.

Total Attendance for Year - Provide combined TOTAL number of players for ALL sessions held during the year.

Net Income From Retail Sales Activities - Include the net income from all retail sales activities operated by your organization in conjunction with the bingo games. For example, food & beverages (snack bar), bingo supplies (daubers, card holders, glue sticks, etc.), or any other sales activities. **DO NOT INCLUDE** your lounge or club sales, retail sales conducted by an Auxiliary unit or by contract with an outside agent.

Signature and Verification: This line **MUST** be **signed** by the highest ranking officer, member or authorized employee of this organization for this report to be valid. **IF THIS REPORT IS NOT SIGNED, IT WILL BE RETURNED AND CONSIDERED NOT RECEIVED.** Also print the name and title of the person signing the form, the daytime telephone number for this person, and the date the report was signed.